

## **Exhibit 1**

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to case nos. 19-cv-01866, *et al.*

MASTER DOCKET

18-MD-2865 (LAK)

**NOTICE OF DEPOSITION**

TO: All Counsel Listed in Appendix A via Email  
All Defendants Listed in Appendix B via First Class Mail

**PLEASE TAKE NOTICE** that, pursuant to Rule 30 of the Federal Rules of Civil Procedure, Plaintiff Skatteforvaltningen (“SKAT”), by its attorneys, Hughes Hubbard & Reed LLP, shall take the testimony by deposition upon oral examination of Third-Party Defendant ED&F Man Capital Markets Ltd (“ED&F Man”). Pursuant to Rule 30(b)(6), ED&F Man shall designate one or more officers, directors, managing agents, or other corporate representatives with knowledge to testify on the deposition topics described in Schedule A to this Notice. Please inform us of the person(s) so designated and the matter(s) on which each such person will testify at least three weeks prior to the deposition.

**PLEASE TAKE FURTHER NOTICE** that the deposition shall take place before an officer duly authorized to administer oaths, and shall take place on October 7 and October 8, 2021, beginning at 7:00 a.m. each day, and continue thereafter from day to day until completed. The deposition will take place in person at the New York office of Hughes Hubbard & Reed LLP, located at One Battery Park Plaza, 10th Floor, New York, NY 10004. Pursuant to Rule 30(b)(3)(A), the deposition will be recorded via the Court Reporter’s transcript. You are invited to attend and participate in the taking of said deposition.

**PLEASE TAKE FURTHER NOTICE** that this examination shall be recorded by stenographic means and videotaped, pursuant to Rule 30(b)(3)(A).

DATED: New York, New York  
September 29, 2021

HUGHES HUBBARD & REED LLP

/s/ Neil J. Oxford

By: Neil J. Oxford

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*Attorneys for Plaintiff Skatteforvaltningen  
(Customs and Tax Administration of the  
Kingdom of Denmark)*

**Schedule A****INSTRUCTIONS**

Federal Rule of Civil Procedure 30(b)(6) requires ED&F Man Capital Markets Limited to (i) confer in good faith with plaintiff Skatteforvaltningen about the subject matters set forth herein; and (ii) designate one or more officers, directors, or other persons to testify on its behalf with regard to all matters known or information reasonably available to ED&F Man Capital Markets Limited on each of the subject matters set forth herein.

References to the singular in the Deposition Topics identified below shall include the plural and references to the plural shall include the singular; the conjunctive shall include the disjunctive and the disjunctive shall include the conjunctive.

The past tense shall include the present tense and *vice versa*.

The terms defined below and the individual Deposition Topics should be construed broadly to the fullest extent of their meaning.

Each of the Deposition Topics should be construed independently and no other Topic shall be referred to or relied on for the purpose of limiting the scope of any Topic.

Unless the context of a particular Deposition Topic indicates otherwise, the relevant time period covered by each Topic is January 1, 2012 until December 31, 2015.

**DEFINITIONS**

“Account(s)” means the Plans’ account(s) at ED&F Man.

“Affiliate(s)” means ED&F Man Capital Markets Limited and/or one or more of its affiliates and subsidiaries, whether domestic or foreign, direct or indirect, including any agents, servants, directors, employees, or representatives thereof. For the avoidance of doubt, “Affiliate” or “Affiliates” includes without limitation ED&F Man Capital Markets Inc., ED&F

Man Professional Trading (Dubai) Limited, ED&F Man Derivative Products Inc., ED&F Man Capital Markets Hong Kong Limited, ED&F Man Capital Markets MENA Limited, ED&F Man Financial Services Holdings Limited, and Volcafe Limited.

“Claims” means the dividend withholding tax refund claims that the Plans submitted to SKAT.

“Dividends” means any dividends purportedly received by the Plans from ownership of the Shares.

“ED&F” refers to the entire global enterprise of ED&F Man, including all parent companies, intermediate parent companies, Affiliates, subsidiaries, and branches of any ED&F Man entity, whether domestic or foreign, direct or indirect, and any agents, servants, directors, employees, or representatives of each of the foregoing.

“Investment Manager” means any investment manager, investment advisors, financial advisors and/or agent that was used by any Plan, including but not limited to (i) Acer Investment Group, LLC; (ii) Alpha Source Advisors LLC; (iii) Arq Management Group FZ; (iv) Arunvill Capital UK Limited; (v) Ballance Capital UK Limited; (vi) Belador Advisors UK Limited; (vii) Bluegrass Investment Management, LLC; (viii) Duet Asset Management UK Limited; (ix) Hollbeach Investment Management LLC; and (x) Zeta Financial Partners Limited.

“Payment Agent(s)” means Acupay System LLC, Global Equities GmbH, Globe Tax Services Incorporated, Goal TaxBack Limited, and Syntax GIS, and their affiliates, subsidiaries, predecessors, successors, assigns, principals, officers, directors, employees, agents, representatives, and attorneys.

“Plan(s)” means the pension plans identified on the attached Schedule C, and their affiliates, subsidiaries, predecessors, successors, assigns, principals, officers, directors, employees, agents, representatives, trustees, and attorneys.

“Refunds” means any amounts paid by SKAT resulting from dividend withholding tax refund claims made by the Plans.

“Shares” means any shares of Danish stock owned or purported to be owned by the Plans and identified on Schedule B.

“Structured Equity Finance Business” means ED&F’s structured equity finance and custody business, headed by Mark Whitehead.

“Tax Voucher” means a tax voucher, credit advice, income advice, or similar document, created by ED&F Man that purports to show a Plan’s ownership of any Shares or receipt of any Dividends or to supports a Plan’s Claim(s).

### **DEPOSITION TOPICS**

1. Any trading strategy for any Plan related to the Shares; ED&F’s role in the establishment, creation, implementation, modification, or termination of such trading strategy; the role of any risk committee within ED&F in reviewing or approving any such strategy; ED&F’s sourcing of or introduction to the Plans; ED&F’s methods of communication with any Plan or any Investment Manager related to any such strategy, including communications via text message, personal email, or any other method; and any documentation provided to or received from a Plan or an Investment Manager concerning such strategy.

2. Any tax or legal opinion or memorandum related to the Plans, Investment Managers, Claims and/or the Shares relied upon by ED&F in connection with trades in the Shares by the Plans or provided by ED&F to the Plans.

3. The circumstances and substance of any agreements between ED&F and the Plans and/or their Investment Managers governing trading in the Shares, including stock lending agreements, swap agreements, future agreements, title transfer agreements, custody agreements, and profit sharing agreements related to the Plans' trading activities through ED&F.

4. Transactions by or on behalf of the Plans or Investment Managers related to the Shares, including the timing, pricing, structure, clearing, settlement, fees, profit sharing, counterparties involved in such transactions and the allocation of capital and/or risk between the Plans, Investment Managers and ED&F related to any such transactions.

5. The margin and financing arrangements between ED&F, the Plans and the Investment Managers, including any margin requirements imposed by ED&F on any Plan or Investment Manager, the method by which ED&F calculated any margin or capital requirement for any Plan or Investment Manager, any payments or transfer made by a Plan or Investment Manager to meet any such margin or capital requirement, and any payments or transfer made by ED&F to satisfy, in whole or in part, any such margin or capital requirement, the terms of any loans or financing extended to the Plans by ED&F or another party, the agreements governing any loans or financing, and discussions with the Plans and Investment Manager related to such loans or financing.

6. The timing, terms, and counterparties of the transactions by which ED&F acquired the Shares it purported to sell to the Plans, including the terms and reasons for sales of the Shares between Affiliates and the communication methods used for transactions; ED&F's purchasing, borrowing, or loaning of Shares, whether on behalf of a client or on its own account, including the purpose, amounts, timing, and terms of the borrows and loans; and any internal purchasing, borrowing, or loaning of Shares within ED&F and the communication methods used.

7. Hedging transactions related to the Shares, including the counterparties, terms, and risks, profits, and losses to all parties to any such transaction of any such hedging transaction; the purpose of any such hedging transaction; selection of the financial instrument for any such hedging transaction; agreements related to such hedging transactions; and any discussions related to such hedging transaction.

8. ED&F's rehypothecation or other use of the Shares, including the timing of and contractual basis for such rehypothecation.

9. Clearing or settlement arrangements in effect for the Shares traded by ED&F, the Plans, and ED&F Affiliates.

10. Any transactions undertaken by any Plan, Investment Manager, or other third party intended to generate credit balances or funds to support the purchase of any Shares by any Plan.

11. The Dividends or other cash payments that ED&F or the Plans received related to the Shares, including the amount, source and basis for those Dividends or other cash payments; and the accounts that received such Dividends or other cash payments.

12. ED&F's use of sub-custodians in connection with the purchase, sale, or custody of the Shares, including the identity of the bank or other financial institution providing services as such sub-custodian; the amount, timing, and price of any Shares received by ED&F's sub-custodian for the account of ED&F or any of its clients; the amount, timing, and price of any Shares transferred from ED&F's sub-custodian; and documents and information concerning the Shares that any sub-custodian provided to ED&F.

13. ED&F's Shadow system, including the process by which records were entered and controls over such entries.

14. ED&F's books and records, including ED&F's recording of the purchase, sale, borrowing, lending, hedging and ownership of Shares, and any cash transferred in connection with any transactions related to the Shares, including purported Dividend income on Shares.

15. All payments made or remuneration provided by the Plans and/or Investment Managers to ED&F and fees charged by ED&F to any Plan or Investment Manager, including drawdown fees, custody fees, profit sharing payments, or any other fee or payment; the method of calculation for any such payments or fees; the timing of the agreement by any Plan or Investment Managers to pay any fees to ED&F and the timing of the payment of fees by any Plan or Investment Managers; and the basis on which any fee was charged or payment made.

16. All payments or credits made by ED&F, either directly or on behalf of a Plan, to any Investment Manager, including the calculation of such payments or credits and the basis on which such payment or credit was made.

17. All payments or credits made by ED&F, either directly or on behalf of a Plan, to any Payment Agent.

18. Calculations of fees, profits, and losses, and allocations of same to the Plans, the Investment Managers, ED&F, and any other party.

19. The Tax Vouchers, including the representations made by ED&F contained in the Tax Vouchers.

20. ED&F's internal decision to issue each Tax Voucher; any ED&F internal approvals related to the issuance of the Tax Vouchers; the process for the creation of such Tax Vouchers; ED&F's knowledge of the use to which each Tax Voucher would be put.

21. ED&F's understanding of the Plans' ownership of the Shares and entitlement to receive Dividends and to claim withholding tax purportedly withheld in connection with those Dividends.

22. The Refunds, including ED&F's receipt and distribution of the Refunds; the letter and appendix from Rosenblatt Limited to Pinsent Masons LLP dated January 13, 2020, including the accuracy of the letter and appendix and the computation and basis for each category of payments identified in Appendix 1 to the letter; and the "Updated Funds Flow Spreadsheet" provided to Pinsent Masons LLP by Rosenblatt Limited on June 11, 2020, including the accuracy of the Updated Funds Flow Spreadsheet and the computation and basis for each category of payments identified in the Updated Funds Flow Spreadsheet.

23. The Tax Vouchers identified in Annex E to ED&F's Amended Defence dated September 6, 2019, including the basis for ED&F's admission in the Amended Defence that the relevant pension plan (i) "had not "received" the amount set out therein by way of dividend from the Danish Listed Company," and (ii) "had not "suffered" WHT in the amount set out therein relation to such dividend at the stated (27%) or any rate"; and the basis ED&F's admission in its January 11, 2021 letter to Pinsent Masons LLP that ED&F Man Proprietary Trading (Dubai) Limited "did not have a right to the relevant Danish Shares on the Trade Date and thus did not receive the dividends from the underlying Danish company," including the approval structure required and/or actually followed to enable ED&F Man Proprietary Trading (Dubai) Limited to satisfy "its contractual obligations to the purchasing Pension Plans by paying sums equivalent in value to these dividends net of 27% WHT".

24. The U.K. Financial Conduct Authority's investigation into ED&F Man's custody business and trading in Danish shares.

25. The day to day operation of the Structured Equity Finance Business, including its trading, reporting, operation, and regulatory functions; and individuals responsible for those functions.

26. The remuneration of the Structured Equity Finance Business connected to the trading by the Plans.

27. The clients of the Structured Equity Finance Business, including the process by which ED&F identified and solicited clients for the business; and the creation and dissemination of any materials related to the business and solicitation process.

28. The onboarding process for new clients of the Structured Equity Finance Business, including ED&F's Know-Your-Customer ("KYC") process; the documents and information ED&F collected from or about the Plans during the onboarding, KYC, and/or due diligence processes; ED&F's investigations into the Plans' assets; and ED&F's procedures for assessing and setting credit or trading limits and how they were applied to the Plans.

29. The Investment Managers, including the circumstances and nature of any relationship—commercial or otherwise—between ED&F and the Investment Managers; the circumstances and substance of any agreements that ED&F has entered into with the Investment Managers; any due diligence or other investigation ED&F has performed into the Investment Managers; and the documents and information ED&F collected from or about the Investment Managers during the onboarding, KYC, and/or due diligence processes.

**Schedule B**

A.P. Møller Mærsk A/S - A

A.P. Møller Mærsk A/S – B

Carlsberg A/S – B

Chr. Hansen Holding A/S

Coloplast A/S – B

Dampskebsselskabet Norden A/S

Danske Bank A/S

DSV A/S

FLSmidth & Co A/S

IC Group A/S

Lundbeck A/S

Novo Nordisk A/S – B

Novozymes A/S - B

Pandora A/S

Simcorp A/S

TDC A/S

Tryg A/S

**Schedule C**

5T Advisory Services Retirement Plan Trust  
Acorn Capital Corporation Employee Profit Sharing Plan  
Acorn Capital Strategies LLC Employee Pension Profit Sharing Plan & Trust  
American Investment Group of New York, L.P. Pension Plan  
Autoparts Pensions Group Trust  
Bluegrass Investment Management, LLC Retirement Plan  
Bluegrass Retirement Group Trust  
Cambridge Way LLC 401k Profit Sharing Plan  
Casting Pensions Group Trust  
Central Technologies Pensions Group Trust  
Del Mar Asset Management Saving & Retirement Plan  
DW Construction, Inc. Retirement Plan  
Federated Logistics LLC 401(K) Plan  
Industrial Pensions Group Trust  
JSH Farms LLC 401 (K) Plan  
Kamco Investments, Inc. Pension Plan  
Kamco LP Profit Sharing Pension Plan  
KK Law Firm Retirement Plan Trust  
KRH Farms LLC 401 (K) Plan  
Linden Associates Defined Benefit Plan  
MGH Farms LLC 401 (K) Plan  
Moira Associates LLC 401 (K) Plan  
MSJJ Retirement Group Trust  
Newsong Fellowship Church 401 (K) Plan  
Riverside Associates Defined Benefit Plan  
SRH Farms LLC 401 (K) Plan  
Sterling Alpha LLC 401(K) Profit Sharing Plan  
SV Holdings, LLC Retirement Plan

Tew Enterprises, LLC Retirement Plan

Tew, LP Retirement Plan

The Goldstein Law Group PC 401(K) Profit Sharing Plan

Triton Farms LLC 401 (K) Plan

Tveter LLC Pension Plan

Uplands Consulting Retirement Plan Trust

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to case nos. 19-cv-01866, *et al.*

MASTER DOCKET  
No. 18-MD-2865-LAK

**AFFIRMATION OF SERVICE**

I, John T. McGoey, declare under penalty of perjury that I caused to be served a copy of the attached Notice of Deposition and all accompanying documents on June 4, 2021 upon all counsel listed in Appendix A via email and upon All Defendants Listed in Appendix B via first class mail.

DATED: New York, New York  
September 29, 2021

HUGHES HUBBARD & REED LLP

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By: John T. McGoey

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## APPENDIX A

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<b>Allison Stoddart</b> <b>Alan E. Schoenfeld</b> <b>Stephanie Simon</b> WilmerHale 7 World Trade Center 250 Greenwich Street New York, NY 10007	<i>Counsel for Defendants:</i>  Avanix Management LLC Avanix Management LLC Roth 401K Plan Batavia Capital Pension Plan Calypso Investments Pension Plan Cavus Systems LLC Cavus Systems LLC Roth 401(K) Plan Hadron Industries LLC Hadron Industries LLC Roth 401(K) Plan Jocelyn Markowitz Richard Markowitz RJM Capital Pension Plan RJM Capital Pension Plan Trust Roult Capital Pension Plan Roult Capital Trust
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Bernina Pension Plan  
Bernina Pension Plan Trust  
Elizabeth Van Merkensteijn  
John Van Merkensteijn  
Michelle Investments Pension Plan  
Omineca Pension Plan  
Omineca Trust  
Remece Investments LLC Pension Plan  
Starfish Capital Management LLC Roth 401(K) Plan  
Tarovs Pension Plan  
Voojoo Productions LLC Roth 401(K) Plan  
Xiphias LLC Pension Plan

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Edgepoint Capital LLC Roth 401(K) Plan  
Headsail Manufacturing LLC Roth 401(K) Plan  
The Random Holdings 401K Plan

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Headsail Manufacturing LLC Roth 401K Plan  
JML Capital LLC 401K Plan  
John LaChance  
Kevin Kenning  
KK Law Firm Retirement Plan Trust  
Matthew Tucci  
Mitchell Protass  
Natoli Management Pension Plan  
Nova Fonta Trading LLC 401K Plan  
NYCATX LLC Solo 401K Plan  
OneZeroFive LLC Solo 401K Plan  
Pegasus Fox 23 LLC Solo 401K Plan  
RAK Investment Trust  
Robert Klugman  
Roger Lehman  
Sanford Villa Pension Plan  
Sean P. Driscoll  
Svetlin Petkov  
Tveter LLC Pension Plan  
The 78 Yorktown Pension Plan  
The Aria Pension Plan  
The Aston Advisors LLC 401K Plan  
The Atlantic DHR 401K Plan  
The Balmoral Management LLC 401K Pension Plan  
The Beech Tree Partners 401K Plan  
The Belforte Pension Plan  
The Bella Consultants Pension Plan  
The Blackbird 401K Plan  
The Bradley London Pension Plan  
The Bravos Advisors 401K Plan  
The Busby Black 401K Plan  
The Cambridge Town Line Pension Plan  
The Canada Rock LLC 401K Plan  
The Cardinal Consulting Pension Plan  
The Chambers Property Management, LLC 401K Plan  
The Costello Advisors Pension Plan  
The Crow Associates Pension Plan  
The Diamond Scott Capital Pension Plan  
The Dink 14 LLC 401K Plan  
The DMR Pension Plan  
The Dosmon BLY Pension Plan  
The Egret Associates LLC 401K Plan  
The Eskin Pension Plan  
The Everything Clean LLC 401K Plan  
The Fieldcrest Pension Plan  
The FWC Capital LLC Pension Plan

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The Green Group Site Pension Plan  
The Hawk Group Pension Plan  
The Heron Advisors Pension Plan  
The Hibiscus Partners LLC 401K Plan  
The Hoboken Advisors LLC 401K Plan  
The Hotel Fromance Pension Plan  
The Houston Rocco LLC 401K Plan  
The India Bombay LLC 401K Pension Plan  
The ISDB Pension Plan  
The Jayfran Blue Pension Plan  
The Joanne E. Bradley Solo 401K Plan  
The JT Health Consulting LLC 401K Plan  
The Jump Group LLC 401K Plan  
The KASV Group Pension Plan  
The Kodiak Capital Pension Plan  
The Krabi Holdings LLC 401K Plan  
The Kyber Pension Plan  
The Lakeview Advisors 401K Plan  
The LBR Capital Pension Plan  
The Lerici Capital Pension Plan  
The Ludlow Holdings 401K Plan  
The M2F Wellness LLC 401K Plan  
The Maple Advisors LLC 401K Plan  
The Monin Amper Pension Plan  
The Mountain Air LLC 401K Plan  
The MPQ Holdings LLC 401K Plan  
The Mueller Investments Pension Plan  
The NYC Stanismore Pension Plan  
The Oak Tree One 401K Plan  
The Oaks Group Pension Plan  
The Osprey Assocs. LLC 401K Plan  
The Patrick Partners Conglomerate Pension Plan  
The Petkov Management LLC 401K Plan  
The Petkov Partners Pension Plan  
The Proper Pacific LLC 401K Plan  
The Random Holdings 401K Plan  
The RDL Consulting Group LLC Pension Plan  
The Regoleth Pension Plan  
The Robin Daniel Pension Plan  
The Saba Capital LLC 401K Plan  
The Sandpiper Pension Plan  
The Sea Bright Advisors LLC 401K Plan  
The Sector 230 LLC 401K Plan  
The Shapiro Blue Management LLC 401K Plan  
The Sinclair Pension Plan  
The SKSL LLC Pension Plan

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The Skybax LLC 401K Plan  
The Snow Hill Pension Plan  
The SPKK LLC 401K Plan  
The Stark Pension Plan  
The Stor Capital Consulting LLC 401K Plan  
The SVP 401K Plan  
The Tag Realty Advisors LLC 401K Plan  
The Texas Rocco LLC 401K Plan  
The Throckmorton Advisors 401K Plan  
The TKKJ LLC 401K Plan  
The Valerius LLC Solo 401K Plan  
The Wave Maven LLC 401K Plan  
The West River Pension Plan  
The Westport Advisors LLC 401K Plan  
The Westridge Ave LLC 401K Plan  
The Zen Training LLC 401(K) Plan  
Thomas Kertelits  
Todd Bergeron  
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## **APPENDIX B**

Raubritter LLC Pension Plan